IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.7750 OF 2004

MTZ Industries Ltd. .. Petitioner
V/s
The Commissioner,
Central Excise & Customs, & Ors. .. Respondents

Mr.M.P.S.Rao i/by M/s.Legal Vision for the Petitioner.
Mr.R.V.Desai with Mr.A.S.Rao for the Respondents.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 17.02.2005.

P.C.:

1. By consent of both the parties, Petition is taken up for final hearing. Heard the learned Counsel for the parties.

2. The basic challenge of the Petitioner in this Petition is with regard to the order dated 23.7.2004 passed by the Dy.Commissioner of Central Excise, Kalyan-III, wherein it is stated that "any excess cenvat credit lying in balance shall be lapsed". The above order is without any reasoning. In view thereof, only on this limited ground, we quash and set aside the order dated 27.7.2004 passed by the Dy.Commissioner of Central Excise, Kalyan -III, and we also quash and set aside all the consequential orders thereto.

3. Matter is remanded back to the concerned Authorities for a fresh hearing. The concerned Authorities to issue the show cause notice to the Petitioner. The concerned

Authorities to afford an opportunity of personal hearing to the Petitioner and to decide the matter by a reasoned order. Rule is made absolute in the above terms.

.....